

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

EXPERIENCE AFFIDAVIT

Application for ☐ Examination ☐ Certificate

TO BE COMPLETED BY APPLICANT:

First Name Middle Name Last Name Jr./Sr./III

Mailing Address

City State ZIP

REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR:

The applicant's experience with this company was:

(Check only one. If more than one type applies, complete a separate form for each type of experience.)

1. ☐ in the public practice of accounting under the direct supervision of a CPA.
2. ☐ in the public practice of accounting, but not under the direct supervision of a CPA.
3. ☐ in the field of accounting under the direct supervision of a CPA.
4. ☐ in the field of accounting, but not under the direct supervision of a CPA.
5. ☐ in teaching accounting courses.

The applicant was employed by my firm for the period beginning _____ (month/day/year) and ending
(date of termination or today's date) _____ (month/day/year).

This person held the following job titles and/or classifications during the periods noted:

I have described below the job duties assigned to the applicant during the period described above:

If part-time experience is involved, complete the *Part-Time Experience Affidavit* showing hours worked each week during applicable periods. Part-time experience is experience in a job with less than 30 hours of work per week. If teaching accounting courses is involved, complete the *Teaching Experience Affidavit*. If you were self-employed as an accountant or CPA, please complete the *Self-Employed Experience Affidavit*. The supplemental experience affidavit forms are available from the Board's web site, www.cpaboard.state.nc.us.

FOR BOARD STAFF USE: Length of Employment _____ years _____ months _____ days _____

SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS WHO SIGN THIS FORM

CPAs who sign this form as direct supervisors are reminded of the meaning of direct supervision as stated below. A CPA may sign for another CPA who is employed by the same firm; however, the signing CPA is responsible for determining that supervision was both direct and by a properly licensed CPA.

21 NCAC 08A.0310 "Direct supervision" means:

- (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding, inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of the employees under one's command;
- (2) having the power of direction and decision in implementing activities to meet the objectives of one's stewardship;
- (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under one's charge or to recommend such action through the proper administrative chain of Command;
- (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple positions of influence; and
- (5) having authority to verify the employee's experience in a notarized experience affidavit.

NOTE: Any CPA supervision in the State of North Carolina must be provided by CPAs licensed by this Board.

☐ If the CPA Certificate(s) of the supervisor(s) has never been revoked or suspended, check the block to the left. Otherwise, indicate the dates, periods, and reasons for revocation(s) or suspension(s).

FOR PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front on this form. If not, I certify under penalty of law that the applicant was directly supervised by properly licensed CPAs during the entire period on the front of the form.

FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front of this form. If not, I have listed the other supervisors, their certificate numbers, and dates of supervision:

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this experience affidavit are true, correct, and complete.

Signature

Company Where Applicant's Experience Was Earned

Printed Name

Street or PO Box

Title

City State ZIP

(_____)_____
Telephone Number

CPA Certificate Number and Date Issued (if applicable)

☐ North Carolina ☐ Active Status
☐ Other: _____ ☐ Inactive Status
☐ Retired Status

Date of This Affidavit

TO SUPERVISOR: If you have changed employment since the experience attested to on this form was earned, please list your current daytime address and telephone number here: _____

State

County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires _____